

Our reference South/AS00210A/DM

3 June 2010

Mr DA Mayes
Chairman of the Governance Committee
Dover District Council
White Cliffs Business Park
Dover
Kent
CT16 3PJ

Email

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Dear Mr Mayes

Dover District Council financial statements - Compliance with International Standards on Auditing

This is a request for your assistance as Chairman of the Governance Committee (identified as 'those charged with governance') with our current work on the Council's financial statements for 2009/10.

In order to comply with a number of International Auditing Standards, I am required to obtain an understanding of the following:

- 1) How those charged with governance have exercised oversight of management's processes in relation to:
 - undertaking an assessment of the risk that the financial statements may be materially misstated due to fraud;
 - identifying and responding to risks of fraud in the organisation;
 - communication to employees of views on business practice and ethical behavior; and
 - communication to those charged with governance the processes for identifying and responding to fraud.
- 2) How the Governance Committee has overseen management processes to identify and respond to the risk of fraud and possible breaches of internal control.
- 3) Whether you have knowledge of any actual, suspected or alleged frauds.
- 4) How you have gained assurance that all relevant laws and regulations have been complied with.

A brief response by letter (or e-mail) by 30 June 2010 will suffice. Please contact me if you wish to discuss anything in relation to this request.

Yours sincerely



Deborah Moorhouse
Audit Manager

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